

Where can I find information on the onshore intermediary (ITEPA) changes and the worker reporting requirements?

March 2015

From 6 April 2014, any temporary worker engaged through an employment intermediary will be deemed employed for tax and NICs purposes, unless the intermediary can demonstrate that the individual is not subject to (or to the right of) direction, supervision or control. To monitor compliance with this requirement, from 6 April 2015, HMRC requires intermediaries with a direct contractual relationship with the end client to report on all workers not accounted for in their own RTI reports.

To help members understand and comply with these requirements, a range of guidance has been produced by the REC and HMRC and can be accessed below.

2014 REC Publications on the liability to deduct PAYE and NICs	Title	Summary
Essential	ITEPA Changes Factsheet Access- REC member only	This factsheet from April 2014 explains the ITEPA changes and examines issues including the supervision, direction and control test and personal liability.
Recommended	Briefing for Clients Access- REC member only	This factsheet is provided by the REC to help members explain the ITEPA requirements and the impact to their clients.
Recommended	Briefing for Workers Access- REC member only	This factsheet is provided by the REC to help members explain the ITEPA requirements and the impact to their workers.
Useful	Legal Guide: PAYE and NICs Access- REC member only	The REC Legal Guide is the key resource for members on employment and commercial law. This section comprehensively examines PAYE and NICs obligations.

2015 REC Publications on the reporting requirements	Title	Summary
Essential	Reporting Factsheet Access- REC member only	This factsheet explains the reporting requirements under the ITEPA legislation, including information on what must be reported and when.
Recommended	REC and IPSE joint guidance for Limited Company Contractors Access- REC and IPSE member only	This factsheet, produced jointly by the REC and IPSE for limited company contractors, explains to contractors the information that the LCC will have to give the employment business to enable it to comply.

2015 REC Publications on the reporting requirements	Title	Summary
Recommended	<u>Guidance for Partnerships</u> Access- REC member only	This factsheet explains what information a partnership will have to give to the employment business to enable it to comply.
Recommended	<u>Guidance for Umbrella Company Workers</u> Access- REC member only	This factsheet explains what information an umbrella company worker will have to give to the employment business to enable it to comply.
Recommended	<u>Guidance for Self-Employed Contractors</u> Access- REC member only	This factsheet explains what information a self-employed contractor will have to give the employment business to enable it to comply.
Recommended	<u>Model Information Sharing Agreement</u> Access- REC member only	This is a model Information Sharing Agreement for the purposes of sharing information in order to fulfil the obligations imposed by the ITEPA legislation.
Useful	<u>Legal Guide: PAYE and NICs</u> Access- REC member only	The REC Legal Guide is the key resource for members on employment and commercial law. This section comprehensively examines PAYE and NICs obligations.

HMRC and other Government Publications	Title	Summary
Essential	<u>HMRC Reporting Guidance</u>	HMRC have provided guidance on the reporting requirements. This guidance is provided in separate sections for intermediaries, clients and workers.
Essential	<u>HMRC Reporting Template</u>	HMRC have provided the template for quarterly ITEPA reports. This template must be followed, but you should check regularly for updates.
Recommended	<u>HMRC Software Guidelines</u>	The guidelines have been provided by HMRC to assist software developers to understand how the reporting template (above) operates.
Recommended	<u>HMRC Guidance on Supervision, Direction or Control</u>	HMRC has also produced guidance on when they consider a person providing services to be subject to supervision, direction or control, or a right to exercise this.
Useful (but recommended for internal legal or compliance teams)	<u>Legislation: The Income Tax (Pay As You Earn) (Amendment No. 2) Regulations 2015</u>	The Statutory Instrument which establishes the specific reporting requirements. This is recommended reading for internal legal or compliance teams.